

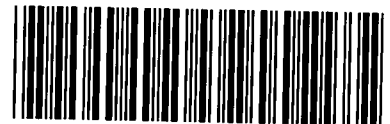
Registration number SC254662

**Andrew Munro Plumbing & Heating Services Ltd**

**Abbreviated accounts**

**for the year ended 31 August 2016**

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# **Andrew Munro Plumbing & Heating Services Ltd**

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**Andrew Munro Plumbing & Heating Services Ltd**

**Report to the Board of Directors on the preparation  
of unaudited statutory accounts of Andrew Munro Plumbing & Heating Services Ltd  
for the year ended 31 August 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Andrew Munro Plumbing & Heating Services Ltd for the year ended 31 August 2016 which comprise the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at [www.icas.com/accountspreparationguidance](http://www.icas.com/accountspreparationguidance)

This report is made solely to the company's Board of Directors in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Andrew Munro Plumbing & Heating Services Ltd and state those matters that we have agreed to state to the company's Board of Directors, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at [www.icas.org.uk/accountspreparationguidance](http://www.icas.org.uk/accountspreparationguidance). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Andrew Munro Plumbing & Heating Services Ltd and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Andrew Munro Plumbing & Heating Services Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Andrew Munro Plumbing & Heating Services Ltd. You consider that Andrew Munro Plumbing & Heating Services Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Andrew Munro Plumbing & Heating Services Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

**Frame Kennedy  
Chartered Accountants  
Metropolitan House  
31-33 High Street  
Inverness  
IV1 1HT**

**3 May 2017**

**Andrew Munro Plumbing & Heating Services Ltd**

**Abbreviated balance sheet  
as at 31 August 2016**

		<b>2016</b>		<b>2015</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible assets	<b>2</b>		2,216		2,954
<b>Current assets</b>					
Stocks		4,882		4,132	
Debtors		10,329		9,097	
Cash at bank and in hand		7,391		13,007	
		<u>22,602</u>		<u>26,236</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(24,138)</u>		<u>(28,014)</u>	
<b>Net current liabilities</b>			<u>(1,536)</u>		<u>(1,778)</u>
<b>Total assets less current liabilities</b>			680		1,176
<b>Provisions for liabilities</b>			<u>(443)</u>		<u>(591)</u>
<b>Net assets</b>			<u>237</u>		<u>585</u>
<b>Capital and reserves</b>					
Called up share capital	<b>3</b>		100		100
Profit and loss account			<u>137</u>		<u>485</u>
<b>Shareholders' funds</b>			<u>237</u>		<u>585</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

**The notes on pages 4 to 5 form an integral part of these financial statements.**

**Andrew Munro Plumbing & Heating Services Ltd**

**Abbreviated balance sheet (continued)**

**Directors' statements required by Sections 475(2) and (3)  
for the year ended 31 August 2016**

For the year ended 31 August 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the directors on 3 May 2017, and are signed on their behalf by:



**A J Munro  
Director**

**Registration number SC254662**

**The notes on pages 4 to 5 form an integral part of these financial statements.**

## **Andrew Munro Plumbing & Heating Services Ltd**

### **Notes to the abbreviated financial statements for the year ended 31 August 2016**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

##### **1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

##### **1.3. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-	25% reducing balance
Fixtures, fittings and equipment	-	25% reducing balance
Motor vehicles	-	25% reducing balance

##### **1.4. Stock**

Stock is valued at the lower of cost and net realisable value.

##### **1.5. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

**Andrew Munro Plumbing & Heating Services Ltd**

**Notes to the abbreviated financial statements  
for the year ended 31 August 2016**

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		<b>Tangible fixed assets £</b>	
<b>2. Fixed assets</b>			
<b>Cost</b>			
At 1 September 2015		24,822	
At 31 August 2016		24,822	
<b>Depreciation</b>			
At 1 September 2015		21,868	
Charge for year		738	
At 31 August 2016		22,606	
<b>Net book values</b>			
At 31 August 2016		2,216	
At 31 August 2015		2,954	
<b>3. Share capital</b>		<b>2016</b>	<b>2015</b>
		<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid</b>			
100 Ordinary shares of £1 each		100	100
<b>Equity Shares</b>			
100 Ordinary shares of £1 each		100	100